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ABSTRACT

As part of the program evaluation and review process at William Rainey Harper College (WRHC) in Illinois, a follow-up study was conducted of 433 Business Transfer (BT's) students who had taken Accounting 203; and Accounting Aide (AA's) majors who attended Harper sometime between fall 1988 and summer 1993. A survey received a 40% response rate for BT's (n=50) and 19% response rate for AA's (n=58). Survey results indicated that the two populations differed considerably: (1) 56% of the BT's were males compared to 31% of the AA's; and BT's tended to be younger (63% between 18 and 20 vs. 32%); (2) AA's were more likely to be ethnic minorities (16% vs. 5%) and disabled (12.5% vs. 5.5%); (3) BT's were more likely to intend to transfer (53% vs. 34%); (4) AA's were more likely to be short-term students; (5) BT's had higher American College Testing program scores, and higher cumulative grade point averages (3.04 vs. 2.68), and were more likely to achieve a degree or certificate before leaving (46% vs. 10%); (6) 90% of both groups were employed while enrolled; (7) despite large differences in the profiles of the two groups, the jobs they acquired after leaving WHRC were very similar; (8) their first job was mostly full time (70%) and their mean salary was $25,700; (9) their current job was mostly full time (75%) and their mean salary was $33,000; (10) eventually, 65% of BT's and 40% of AA's obtained a bachelor degree. The survey instrument is included. (KP)

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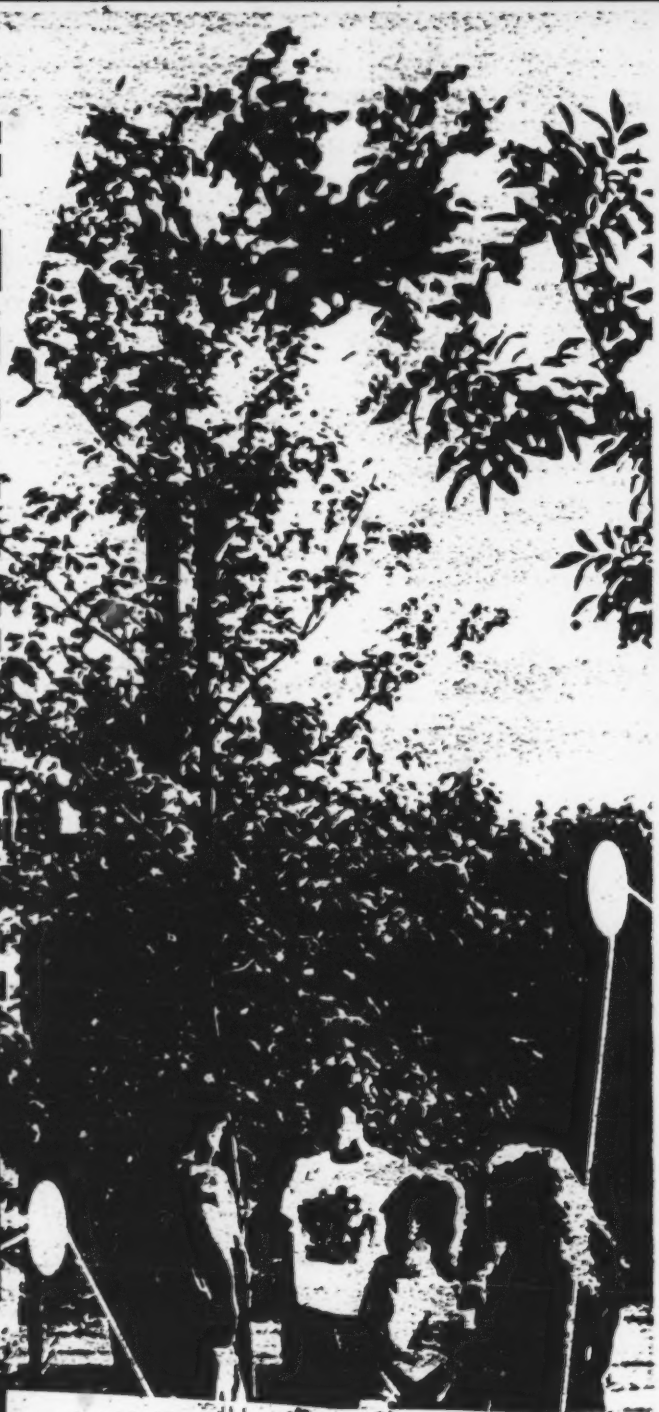

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Follow-up Study of Former Business Transfer Students and Accounting Aide Majors

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JC 960 276

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ABSTRACT

The purpose of this study was to follow-up former students who were either Business Transfer students or were Acccounting Aide career majors. A survey instrument was mailed to these two groups and after the second mailing, a 40 percent response rate was obtained for Business Transfer students and a 19 percent response rate for Accounting Aide majors.

The results of the survey showed that there is a big difference in the profile of Business Transfer students and Accounting Aide majors as to their demographics, intent, and academic performance. While Business Transfer students are much more likely to transfer after leaving Harper, the jobs they secure are very similar.

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Purpose

The purpose of this study was to follow-up former students who were either business transfer students who had taken Accounting 203 or were Accounting Aide majors. The results of the study were to help give direction in the Program Review and Unit Planning process. The study was requested by the Department Chair of Accounting.

Methodology and Population Surveyed

For this study two populations of students were identified. The first group were Business Transfer students who had taken Accounting 203. The other group were Accounting Aide majors. Both groups attended Harper College some time between the fall of 1988 and the summer of 1993 and had not attended Harper College after the summer of 1993. The survey shown in the appendix was mailed to all members of the two populations in April of 1994 and after a month the non-respondents were mailed a second survey. There were 126 Business Transfer students who took Accounting 203 and after the two mailings, 50 completed surveys were received for a 40 percent response rate. The Accounting Aide population contained 307 students and after the two mailings, 58 completed survey forms were received for a 19 percent response rate.

In addition, information from the student database was gathered on all students identified in the two populations.

Discussion of Results

The profile showed that these two populations differed considerably. The transfer students tended to be more male (56% male for transfers vs. 31% males for accounting aides) and younger (63% between 18 and 20 for transfers vs. 32% between 18 and 20 for accounting aides). Accounting Aides are more likely to be of an ethnic minority (16% vs. 5%) and to have a disability (12.5% vs. 5.5%). The intents are also quite different. Transfer students are more likely to have the intent to transfer (53% vs. 34%) while Accounting Aide majors were more likely to seek a new job or to improve their present job skills (46% vs. 26%). Transfer students were more likely to have been reverse transfer students (41% vs. 26%).

Accounting Aide majors were more likely to be short-term students (30% attended only one semester vs. 7% for transfer students). Transfer students had a higher ACT score (20.8 vs. 18.5) and a higher cumulative GPA (3.04 vs. 2.68). Finally, transfer students were more likely to achieve a degree or certificate at Harper College before leaving (46% vs. 10%). Survey data showed 90 percent of both groups were employed while enrolled at Harper College. Accounting Aide students were more likely to be employed in an accounting related field (45% vs. 38%).

While there are large differences in the profiles of the two students groups, the jobs they acquire after leaving Harper are very similar. Their first job is mostly full time

(70%) and their mean salary on that first job is $25,700 for both groups. Their current job is mostly full time (three-fourths) and their mean salary is $33,000. About three fourths of both groups are employed in Harper's District or surrounding suburbs. In both cases, 36 percent of those employed are working outside the accounting field and almost all prefer that situation. The only difference between the two groups in employment is that a much larger percent of the Accounting Aide students continue to work for the same company that they were working at while at Harper College - 55 percent vs. 28 percent.

Surprisingly, Business Transfer majors are more likely to use software packages on the job than Accounting Aide majors (spreadsheets 57% vs. 40%, word processing 55% vs. 38%, payroll 19% vs. 11% and general ledger 33% vs. 31%). Moreover, those Business Transfers that do use software packages on the job use it more frequently than do Accounting Aide majors. However, Accounting Aide majors report they are better prepared to use these software packages than are Business Transfer students.

As would be expected there is a big difference in the transfer rate. Eventually, 65 percent of the Business Transfer students do transfer and half of this group achieves a bachelor's degree while among the Accounting Aide students a third transfer and about 40 percent of this group achieves a bachelor's degree. Interestingly, about 20 percent of the Business Transfer students who transferred experienced some problems in the process while none of the Accounting Aide students who transferred reported any transfer problems.

Both groups reported that Accounting classes at Harper College have helped the vast majority (80%) of students in their present job or educational situation. In general, the high volume Accounting courses were rated as being of value and their faculty were rated as good.

Finally, Business Transfer students are more likely to either sit or plan to sit soon for the CPA exam (38% vs. 28%). Among those who actually sit for the exam, 71 percent of the Accounting Aide majors and 50 percent of the Business transfer students actually pass the CPA exam.

Major Conclusions

There is a big difference in the profile of Business Transfer students and Accounting Aide majors as to their demographics, intent, and academic performance. While Business transfer students are much more likely to transfer after leaving Harper, the jobs they secure are very similar.

Follow-up Survey of Accounting Transfer Accounting Students

Enrollment Goal	N	PCT
To take a few courses	17	35.4
To earn Acct. Certificate	3	6.3
Earn Acct. Associate Deg.	28	58.3
Total	48	100.0

First Job Situation	N	PCT
Full Time	28	68.3
Part Time	13	31.7
Total	41	100.0

1st Job/Part-Time Wage	N	PCT
$4.82 - $ 9.61 per hour	10	83.3
$9.62 - $14.41 per hour	2	16.7
Total	12	100.0
Median P/T wage rate	$7.69	
Mean P/T wage rate	$8.02	

Current Situation	N	PCT
Employed full time	39	79.6
Employed part time	3	6.1
Enrolled/not employed	6	12.3
Not employed/Searching	0	0
Raising family	0	0
Not employed/by choice	1	2.0
Total	40	100.0

Current P/T Wage Rate	N	PCT
$4.82 - $ 9.61	3	75.0
$9.62 - $14.41	1	25.0
Total	4	100.0
Median P/T wage rate	$8.01	
Mean P/T wage rate	$8.42	

Work Situation While Enrolled at Harper	N	PCT
Full time in accounting	11	22.0
Part time in accounting	8	16.0
Employed in another field	26	52.0
Did not work	5	10.0
Total	50	100.0

Expected Outcome	N	PCT
For general interest	6	12.2
Upgrade present job skills	8	16.3
Prepare for job in accounting	6	12.3
Prepare to transfer	29	59.2
Total	49	100.0

First Job Full-Time Salary	N	PCT
$10,000 - $19,999	6	22.2
$20,000 - $29,999	15	55.6
$30,000 - $39,999	5	18.5
$40,000 - $49,999	0	0
Over $50,000	1	3.7
Total	27	100.0
Median Full-time salary	$25,000	
Mean Full-time salary	$25,741	

Current Full-Time Salary	N	PCT
$10,000 - $19,000	3	7.5
$20,000 - $29,999	15	37.5
$30,000 - $39,999	15	37.5
$40,000 - $49,999	2	5.0
Over $50,000	5	12.5
Total	40	100.0
Median Full-time salary	$31,333	
Mean Full-time salary	$32,750	

All working part time preferred this arrangement at this time.

Location of Current Employment	Distance Index	N	PCT
Harper's District	0	13	29.5
Surrounding Suburbs	1	19	43.2
Downtown Chicago	2	4	9.1
Further away suburb	2	5	11.4
40-100 Miles/in Illinois	3	0	0
More than 100/in Illinois	4	0	0
Out-of-State	5	3	6.8
Total		44	100.0
Mean Distance Index	1.18		

What Student Did Immediately After Leaving Harper College	N	PCT
Continued with same company as they were employed while enrolled at Harper	12	26.1
Received a promotion at the company	1	2.2
Found a job in the accounting field	2	4.3
Found a job outside the accounting field	4	8.7
Continued their education at another college	24	52.2
Sat for the CPA exam	1	2.2
For personal reasons dropped out of work force	2	4.3
Total	46	100.0

Area Current Job Title In	N
Customer Service	3
Accounting Assistant	2
Finance	2
Accounts Payable	2
Sales - Marketing	2
Accounting Trainee	1
Accounting Operations Analyst	1
Corporate accounting	1
Payroll	1
Commercial Audit	1
Real Estate	1
Advertising	1
Office Work	1
Electronics	1
Nursing	1
Other Non-accounting	1

Reason Current Job is Not Related to Accounting	N	PCT
Found job they enjoy more	5	45.4
Found job which pays more	1	9.1
Found job closer to home	1	9.1
Still at Harper College	1	9.1
Found job with better benefits	1	9.1
Using Accounting Skills in another field	1	9.1
Hoping to find job in accounting	1	9.1
Total	11	100.0

Attendance at Another College After Leaving Harper College	N	PCT
Not attended another college	17	34.7
Took a few courses	1	2.0
Working on bachelor's degree	15	30.6
Achieved a bachelor's degree	16	32.7
Total	49	100.0

Problems in Transferring	N	PCT
No problems	25	80.7
Not able to transfer some accounting courses	1	3.2
Not able to transfer some accounting courses toward a business major	1	3.2
Other problems in transferring	4	12.9
Total	31	100.0

How Accounting Courses at Harper Helped Students in Their Present Situation	N	PCT
Helped get present job	7	20.0
Helped perform job better	12	34.2
Helped in current education situation	10	28.6
Had no effect on current situation	6	17.1
Total	35	100.0

Frequency of Use of Software Packages Used	N	Mean Frequency Index*
General Ledger	14	1.14
Spread Sheet	24	1.17
Other	9	1.22
Payroll	8	1.38
Word Processing	23	1.48

*Frequency Index: 1 = Often
2 = Occasionally
3 = Never

Degree to Which Student Was Prepared to use Software	N	Mean Preparation Index*
Other	2	2.00
Word Processing	11	2.09
Spread Sheet	13	2.15
General Ledger	4	2.50
Payroll	2	2.50

*Preparation Index: 1 = Very Well
2 = Satisfactory
3 = Unsatisfactory

Value of Accounting Courses to Students on Their Present Job or in Their Present Educational Situation

		N	Mean Value Index*
ACC/254	Auditing	2	1.00
ACC/155	Tax and payroll accounting	1	1.00
ACC/213	Legal environment of business	14	.93
ACC/202	Intermediate ACCT II	11	.91
ACC/101	Principles of Accounting Theory I	39	.90
ACC/202	Intermediate ACCT I	16	.88
ACC/102	Principles of Accounting Theory II	39	.87
ACC/211	Business Law I	23	.83
ACC/203	Introduction/Cost Accounting	37	.76
ACC/212	Business Law II	10	.70
ACC/157	Survey of Business Law	6	.67
ACC/156	Survey of Accounting	1	0
ACC/250	Income Tax Accounting	1	0

*Value Index: 1 = of Value 0 = of no value

Rating of Faculty Teaching Various Accounting Courses

		N	Mean Rating Index*
ACC/211	Business Law I	24	2.29
ACC/102	Principles of Accounting Theory II	38	2.21
ACC/101	Principles of Accounting Theory I	38	2.11
ACC/201	Intermediate Accounting I	17	2.00
ACC/213	Legal Environment of Business	14	2.00
ACC/212	Business Law II	11	2.00
ACC/203	Introduction/Cost Accounting	35	1.89
ACC/202	Intermediate Accounting II	11	1.64
ACC/254	Auditing	3	1.00
ACC/156	Survey of Accounting	3	.67
ACC/157	Survey of Business Law	3	.67
ACC/250	Income Tax Accounting	3	.67
ACC/155	Tax and Payroll Accounting	2	0
ACC/251	Advanced Tax Accounting	2	0
ACC/253	Advanced Accounting	2	0

*Rating Index: 3 = Outstanding 2 = Good 1 = Borderline 0 = Unsatisfactory

Experience with CPA Exam	N	PCT
- Not contemplating sitting for exam at this time	25	62.5
- Contemplating sitting for exam soon	5	12.5
- Sat for exam, but failed	5	12.5
- Already passed CPA exam	5	12.5
Total	40	100.0

Preparedness for CPA Exam	N	PCT
- Very well prepared	4	33.3
- Well prepared	5	41.7
- Not well prepared in areas of cost, pensions, consolidations and non-profit fund accounting	3	25.0
Total	12	100.0

Job Titles

Payroll/Payable Coordinator - 1991
Customer Service Administration Asst. - 1989
Customer Accounting Representative - 1991
Mortgage Processor - 1993
Administrative Assistant - 1988
Sales and Marketing Representative - 1993
Accounting Assistant - 1988
Registered Nurse - 1985
Accountant - 1989
Delivery Driver - 1993
Corporate Treasury Assistant - 1990
Accounts Payable Clerk - 1989
Clerk - 1990
Staff Accountant - September 1993
Service Desk Personnel - 1987
Office Manager - 1990
Marketing Clerk
Payroll Clerk - 1992

Other Area Job Titles

Chief Financial Officer
Finance
Sales
Office Work
Commercial Audit
Customer Service/Jewel Food Stores
Marketing
Payroll
Customer Service
Residential Real Estate
Not Accounting
Advertising
Electronics
Nursing
Corporate Accounting

Enrolled in Another College for a Few Courses

- CPA Review -- Northern Becker

Enrolled in Baccalaureate Program

NIU - Accounting - start fall of 1994
Northern Central College - Business
NIU and DePaul - Business
NIU - Economics
University of George - Accounting
Barat - Business Management
Northeastern - Business Administration
U of I at Chicago - Business Administration
Devry - Telecommunications
NIU - Finance
Elmhurst College - Accounting
ISU - Finance
University of Illinois - Accountancy
College of Dupage - Courses for CPA Exam
Roosevelt - Marketing

Already Achieved a Bachelor's Degree

Northern Ill. University - Accountancy
NIU - Accounting
Univ. of Illinois at Chicago - Marketing
Roosevelt - Accounting
University of Iowa - Marketing
NIU - Accountancy
Elmhurst - Accounting
NIU - Accountancy
NIU - Accountancy
Loyola - Public Accounting
NIU - Accounting/working on Masters Taxation at DePaul University
Northwestern University - Economics and Minor Accounting
Univ. of Illinois at Chicago - Political Science with minor in Economics
Univer. of Illinois at Chicago - Accounting
College of Iowa - Finance

Had Trouble Transferring Some Courses in Accounting

- ACC/203 - Cost Accounting, NIU does not accept transfer credit for Accountancy classes taken beyond the elementary - 101 and 102 - level.

Problems Transferring Accounting Courses Earned at Harper Towards a Business Major

- Not sure if Roosevelt will accept my Cost Accounting taken at Harper College.

Other Problems in Transferring

- Semester hours not enough for trimester equivalent. They took two classes from Harper to one class at DeVry.
- Northern has an accountancy placement exam known as the ADE. The course is typically the first two (elementary) accountancy courses. Unfortunately the coverage between Harper's 101 and 102 differs significantly from NIU's 206 and 207. As a result, I had to learn a lot of the material on my own.
- Some of my credit hours in General Education courses did not transfer. I do not think Harper and Northeastern have a compact agreement to transfer all credits.
- Not notified until too late about NIU's Business Program.

How Taking Accounting Courses at Harper College Helped Student Get Their Present Job

- Made me interested in accounting and transferred to junior standing at NIU.
- Some college required
- They prepared me well for NIU which led me to my present job.
- Accounting minor was recognized as a plus in my position at Motorola.
- I was previously in Marketing so when I made a career change my courses at Harper were the foundation of my experience.

How Accounting Courses at Harper College
Helped Student do Present Job Better

- Understanding how the accounting function works in the "Big Picture".
- Setting up LOTUS spreadsheets for Intra Department reports because I knew and understood financial relationships.
- I took one accounting course at Harper - Cost Accounting. I now work for a construction company that uses job costing.
- Analyzing and understanding payables, receivables and balance sheets. I was able to set up an entire account structure on our software at my wish.
- Gave me a basis
- I am a cost account manager where I work and I am now more familiar with accounting and financial records in regards to my job.
- Gave me a good base to start from.

How Accounting Courses at Harper College
Helped Student in Present Educational Situation

- Needed credits to qualify for CPA exam.
- Prepared me for upper level accounting and finance courses.
- A good background for further accounting and finance courses.
- They were basic accounting classes I needed to transfer and take upper level courses at University of Illinois.
- Considering going to law school with concentration in corporate law.
- Obtained hours for CPA exam.
- Helped get a strong background in financial accounting.
- Transfer to NIU Accounting Department and took CPA exam.
- Learned a great deal at Harper and like the school very much.

Use of General Ledger Software

- FAST
- BFS
- ORACLE
- Did not specify software and version used.
- DBS 2000
- SBT
- OPEN SYSTEM
- ACC
- PROFIT16Y 532
- GLOBAL
- MACOLA
- ACC/PAC/BP1/PLUS
- LYMA
- NIAQUWA

Use of Word Processing Software

- Microsoft Windows
- Microsoft Word -- 6
- WordPerfect 5.0 -- 4
- WordPerfect 5.1 -- 1
- WordPerfect 6.0 -- 1
- WordPerfect -- 8
- AMI/PRO 4.0 -- 1
- Did not specify software and version used

Use of Spreadsheet Software

- Microsoft Lotus 4
- Microsoft Excel 4.0 -- 3
- Excel -- 4
- Quattro Pro -- 2
- Lotus 123 -- 4
- Lotus 4.0 -- 1
- Lotus -- 6
- Lotus H.O. Windows - 1
- Super Calc

Use of Payroll Software

- CERIDIAM
- DBS/2000
- ADP
- R. F. White/Outside Service
- CYMA/PAS III
- NIAQUWA
- ACC/PAC

Use of Other Software

- Corp Programs - Ferrnti - Government Programs - MECA - Amer
- Audit - Fast - Advantage
- Data Base Usage - File Make Prof
- Audit Software Package - Fast
- Paradox - Microsoft Project - Harvard Graphics - Hyperion - Consolidation Package
- Paradox
- Turbo Tax
- Income Tax - Lacerte

Other Comments

- Faculty was very competent - the Accounting courses will be of great relevance when I resume college at Harper and finish my pursuit of my CPA - because of time lapses between my college attendance, the higher level accounting classes require that I give twice as much time due to personal review sessions. I wish there was some sort of counseling or study review sessions I could attend to help me be better prepared for the higher level courses. I have tried the tutoring help in Building F but no one there could really help with cost accounting -- attended classes in spring '87, then fall, spring/fall '92, spring 93.
- Need tutoring for Cost Accounting -- Please!!!
- I feel the faculty should show concern for their students instead of just lecturing and if the student has problems referring them to the tutor instead of taking time to help the individual.
- I felt that Harper prepared for Northern's accounting qualifying exam better than students who had spent their freshman and sophomore years at NIU.

Other Comments (continued)

- I found my professors - Trunk, Held, and Danis to be very good.
- Took a computer course and learned after receiving my grade that the professor did not stick to his original grading curve - made it stricter without so much as a notice.
- The faculty, courses and relevance of the curriculum are better than the accounting program at Roosevelt - Harper should offer a 4-year degree in accounting.
- I would rate Harper very highly overall in quality of teaching staff and course material. All my credits from Harper transferred to Northwestern University. I significantly would consider taking skill enrichment courses at Harper in the future.
- It is somewhat difficult for me to evaluate the accountancy faculty at Harper because at NIU the professors I had were absolutely outstanding and are constantly recognized as leaders in the academic community. However, I feel that for a junior college the level of accountancy instruction is adequate, but shows a need for improvement.
- The faculty and Accounting Tutoring Program were very helpful and informative in taking these courses.
- The person who taught cost accounting was a professional who worked for a big accounting firm. He obviously favored students who were just auditing the course for the CPA exam. I felt ignored. I felt that I did not get satisfactory answers to my questions.
- I was an adult returning to take courses which would eventually transfer to a BA program. My responses are probably not relevant to your survey expectations and are therefore incomplete as not applicable to my situation.
- There was an instructor who was chronically late and then kept the class late - for a night course. There is no excuse for this! I spoke to Mrs. Trunk, but felt the College did not really see it as a big issue. My instructor for Principles II - I believe it was a Mr. Kotnaur - was probably the best instructor I have ever had for Accounting - very, very knowledgeable and to the point in his instruction.
- Overall my experience at Harper was very good. I think they did an excellent job working with the night students who work. Most of my instructors were knowledgeable. I only dropped one class because the instructor was bad - the facilities were good.
- Harper Accounting Program was very helpful for me to transfer to NIU Accounting Dept.
- I was impressed by the faculty in my accounting course. I was pursuing an Associate of Arts for transfer to a business school. I went part time while working full time and was very happy to be attending evening classes.

Survey of Accounting Aide Majors Enrolled 1988-1993

Goal in Enrolling at Harper	N	PCT
Take a few courses	31	56.4
Earn a certificate	6	10.9
Earn an AAS	18	32.7
Total	55	100.0

Expected Outcome	N	PCT
Elective/Gen'l Interest	6	11.1
Upgrade job skills	19	35.2
Prepare for Acct. job	13	24.1
Prepare for transfer	16	29.6
Total	54	100.0

First Job	N	PCT
Full time	38	74.5
Part time	13	25.5
Total	51	100.0

First Job Full-Time Salary	N	PCT
Under $10,000	2	5.4
$10,000 - $19,000	10	27.0
$20,000 - $29,999	15	40.6
$30,000 - $39,999	5	13.5
$40,000 - $49,999	4	10.8
$50,000 or over	1	2.7
Total	37	100.0
Median Wage		$24,300
Mean Wage		$25,700

First Job Part-Time Salary	N	PCT
$4.82 - $ 9.61 per hour	5	45.5
$9.62 - $14.41 per hour	6	54.5
Total	11	100.0
Median Wage	$10.02 per hour	
Mean Wage	$ 9.83 per hour	

Current Situation	N	PCT
Employed full time	39	72.2
Employed part time	6	11.1
Enrolled in college/not employed	3	5.5
Not employed but searching	1	1.9
Not employed - raising a family	4	7.4
Not employed by choice/other reason	1	1.9
Total	54	100.0

Current Full-Time Salary	N	PCT
$10,000 - $19,999	5	13.5
$20,000 - $29,999	13	35.1
$30,000 - $39,999	8	21.7
$40,000 - $49,999	5	13.5
Over $50,000	6	16.2
Total	37	100.0
Median Salary	$30,625	
Mean Salary	$33,400	

Current Part-time Wage	N	PCT
$4.82 - $9.61	3	42.9
$9.62 - $14.41	4	57.1
Total	7	100.0
Median Wage		$10.21
Mean Wage		$ 9.96

Reason Working Part Time	N	PCT
Prefer P/T at this time in life	6	75.0
Prefer F/T but working P/T only way to stay in field	2	25.0
	8	100.0

Location of Employment	Distance Index	N	PCT
In Harper's District	0	15	33.3
Surrounding Suburbs	1	19	42.2
Downtown Chicago	2	0	0
Farther Away Suburbs	2	5	11.1
40-100 Miles Away in Illinois	3	0	0
More than 100 miles away in Illinois	4	2	4.5
Out-of-State	5	4	8.9
Total		45	100.0
Mean Distance Index	1.27		

Job While Enrolled at Harper	N	PCT
Full time in Accounting Field	23	43.4
Part Time in Accounting Field	1	1.9
Worked in Another Field	19	35.8
Did not Work	10	18.9
Total	53	100.0

What Student Did Immediately After Leaving Harper College	N	PCT
- Took job for same company as worked at while at Harper	28	54.9
- Took job in accounting field	5	9.8
- Took job out of accounting field	3	5.9
- Continued education at another college	11	21.5
- Still at Harper College	1	2.0
- Homemaker	1	2.0
- Continued on temporary job while looking for permanent position	1	2.0
- Prepared for CPA exam	1	1.9
Total	51	100.0

Relatedness of Current Job to Major at Harper College	N	PCT
Identical	6	12.0
Closely related	13	26.0
Somewhat related	14	28.0
Not related	17	34.0
Total	50	100.0

Reason Why Job is Not Related	N	PCT
Found more enjoyable job	6	37.5
Found job/pays more	5	31.2
Found job/closer to home	2	12.5
Desired Computer field	2	12.5
Only job available	1	6.3
Total	16	100.0

Job Title - Accounting Related

	N		N
Accounting Assistant	4	Appraising	1
Program Finance	1.5	Planning	1
Administrative	1.5	Assistant Controller	1
Accounts Payable	1.25	Junior Accountant	1
Bookkeeper	1.25	Material Logistics	1
Public Accounting	1	Vice President/Finance	1
Emergency Project Management	1	Accounts Receivable	.75
Accounting Operations Analyst	1	Payroll	.75
Purchasing	1	General Ledger	.5
Mortgage Sales	1	Cash Accounting	.5
Pensions	1	General Accounting	.5

Job Title - Not Related to Accounting

	N
Legal	1
Sales	1
Hair Dresser	1

Frequency of Use of Various Software Packages on Current Job	Number of Users	Mean Index Rating*
- Spreadsheet	18	1.28
- General Ledger	14	1.29
- Other	7	1.43
- Word Processing	17	1.59
- Payroll	5	2.00

*Index Rating: 1 = Often 2 = Occasionally 3 = Never

Degree of Preparedness to use Various Software Packages on Job	N	Mean Index Rating*
- Payroll	4	1.50
- Spreadsheet	8	1.88
- Word Processing	8	2.00
- General Ledger	8	2.25
- Other	1	3.00

*Index Rating: 1 = Very well 2 = Satisfactory 3 = Unsatisfactory

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Value of Accounting Courses to Current Job or Educational Situation	Number Rating Course	Mean Value Index*
ACC/101 - Prin. of Accounting Theory I	40	.85
ACC/102 - Prin. of Accounting Theory II	30	.83
ACC/101 - Intermediate Accounting I	17	.82
ACC/102 - Intermediate Accounting II	16	.81
ACC/211 - Business Law I	20	.80
ACC/212 - Business Law II	13	.77
ACC/155 - Tax and Payroll Accounting	12	.75
ACC/254 - Auditing	8	.63
ACC/203 - Introduction/Cost Accounting	15	.60
ACC/250 - Income Tax Accounting	12	.58
ACC/251 - Advanced Tax Accounting	7	.57
ACC/253 - Advanced Accounting	7	.57
ACC/157 - Survey of Business Law	4	.50
ACC/213 - Legal Environment of Business	6	.50
ACC/156 - Survey of Accounting	3	0

*Value Index: 1 = Of Value 0 = Of no Value

College Experience Since Leaving Harper College	N	PCT
- No college experience	35	66.1
- Took a few courses	6	11.3
- Now working on a bachelor's degree	5	9.4
- Have achieved a bachelor's degree	7	13.2
Total	53	100.0

-- None of those who have transferred to another college have experienced any difficulties.

How Have Accounting Courses and Program Helped Student in Their Present Situation	N	PCT
- Helped student get present position	5	13.6
- Helped student perform present job better	21	47.8
- Helped in present education situation	7	15.9
- No effect on job or in present educational situation	10	22.7
Total	44	100.0

Experience with CPA Exam	N	PCT
- Not planning to sit for exam at present time	34	72.3
- Planning to sit for exam soon	6	12.8
- Sat for exam and passed	5	10.6
- Sat for exam but failed	2	4.3
Total	47	100.0

For Those Sitting for Exam

Degree of Preparation	N	PCT
- Very well prepared	4	36.4
- Well prepared	2	18.2
- Not prepared well in certain areas	5	45.4
Total	11	100.0

Rating of Faculty in Various Accounting Classes

Course		Number Rating Course	Mean Index Rating*
ACC/251	Advanced Tax Accounting	4	2.75
ACC/201	Intermediate Accounting I	15	2.40
ACC/211	Business Law I	18	2.39
ACC/250	Income Tax Accounting	9	2.33
ACC/202	Intermediate Accounting II	13	2.31
ACC/101	Principles of Accounting Theory I	39	2.23
ACC/212	Business Law II	9	2.22
ACC/102	Principles of Accounting Theory II	31	2.13
ACC/155	Tax and Payroll Accounting	9	1.89
ACC/203	Introduction/Cost Accounting	14	1.79
ACC/253	Advanced Accounting	5	1.60
ACC/213	Legal Environment of Business	4	1.50
ACC/254	Auditing	4	1.25
ACC/157	Survey of Business Law	2	1.00
ACC/156	Survey of Accounting	2	0

*Index Rating: 3 = Outstanding
2 = Good
1 = Borderline
0 = Unsatisfactory

How Accounting Courses at Harper College Helped Student Get Present Job Position

- Through the accounting class I learned to be more analytical and now I am a financial analyst.
- Promotion from Accounting Assistant to Junior Accounting
- By having the knowledge
- By having accounting courses I was able to get an entry-level job. My new position I attained by having five years accounting experience.
- Needed CPA

How Accounting Courses at Harper College
Helped Student Perform Better on Present Job

- Understanding financial statements better
- Understanding accounting principles
- Helped student better understand what he/she was working on - helped to obtain higher level responsibilities.
- LOTUS
- Refresher course
- Have helped overall to understand what a balance sheet looks like, cost center numbers, etc., required by A/P. Also "rounded out" degree in Home Economics - Family Services.
- A better understanding and clarification
- A better understanding in areas where accounting practice apply.
- Better fundamental understanding of auditing
- To better understand the concepts of accounting
- Took on more responsibilities
- Because figures are a lot easier to work with
- It helped me to understand many aspects of my job better.
- I was already an accounting supervisor while I was taking courses - it helped me cope easier with the transition with I took over controller's position.

How Accounting Courses at Harper College
Helped Student in Present Educational Situation

- Have given me classes needed to take CPA exam - I will be taking exam, May, 1994.
- Used credits as electives
- Thinking of taking training at H and R Block - Courses I took at Harper gave me some understanding of basics and confidence.
- It fulfilled a class requirement for my BS in Accounting.
- Harper offered all the accounting classes I needed to take the CPA exam - I previously had a BA in French.
- They made my transition from engineering to business easier. They introduced me to the concepts which I covered later faster and in more depth at University of Chicago MBA Program.
- Basics of accounting required and transferred.

Use of General Ledge Software Packages

- ORACLE V 9.42
- ONE WRITE
- (System 36) DCD JOB SHOP CONTROL
- QAD
- LOTUS
- SBT
- GLOBAL
- MELLENIUM
- LANDMARKE
- DUN AND BRADSTREET DB2
- A.E.KLAUWEITTER
- LIBRA

Use of Word Processing Software Packages

- WORDPERFECT 5.0 -- 3
- WORDPERFECT -- 6
- AMI/PRO
- WORD 6.0
- WORDPERFECT 5.1
- WORDPERFECT - WORD
- WORDPERFECT - WINDOWS - 3
- WORDSTAR

Use of Spreadsheet Software Packages
- LOTUS 123 -- 9
- QUATRO PRO 4.0 -- 2
- WINDOWS/LOTUS 123 W4
- LOTUS / WINDOWS -- 3
- TOSI

Use of Payroll Software Packages
- ADP
- PAYROLL

Use of Other Software Packages
- A/P - BOM
- Harvard Graphics - Forest and Trees Report Writing - Database All used often daily
- Paradox for Windows
- In-House Software
- Paradox used occasionally
- Harvard Graphics used often
- R-Base

General Ledger Software
- LOTUS
- A. E. KLAUWEITTER
- LANDMARKE
- Did not specify

Word Processing Software
- Did not specify -- 2
- WORD PERFECT/WINDOWS
- WORD PERFECT

Spread Sheet Software
- Did not specify -- 2
- LOTUS -- 2

Not Well Prepared for Areas of CPA Exam
- Am sitting for exam this May - review course for exam was covered following areas not covered well in my coursework at Harper: Leases, Pensions, Fund Accounting.
- Needed more application - complex problems
- Have not picked up an accounting book since leaving Harper. I no longer want a degree in accounting. If and when I go back to school it will be in a different area.

Specific Comments About Faculty, Courses or Relevance of Curriculum of Accounting at Harper College
- I was disappointed in the Cost Accounting instructor compared to my Accounting I and II instructor.
- In general, the instructors were very knowledgeable and were able to make a dry subject interesting.
- I have not taken an Accounting courses at Harper since the spring 1978 term. Anything taken in the past five years has been Physical Education oriented. I did not complete the survey because it has been so long since I took an academic course at Harper. I suggest that you have your I/S people check their program for determining selections for future surveys.
- I am changing my major.
- I took the accounting class for summer school credit so I would not have to at U of I.
- Took Accounting 101 as refresher course - it helped very much.

Specific Comments About Faculty, Courses or Relevance
of Curriculum of Accounting at Harper College (cont.d)

- Instructors were outstanding - especially Cost Accounting and Tax instructors. But need more complex - compound - problems - fewer single problems.
- I did not finish my course because at the time I had difficulty in understanding the technical language because I had just moved from Brazil and my language skills English - were not good enough. I took many ESL courses and succeeded. Two months ago I moved to Florida which is now my permanent resident.
- Class Accounting software was bad.
- I did not finish the course. I had no interest in it and did not wish to continue.
- My only comment at this time is I will be returning to Harper to take more courses.
- "Some" of the evening instructors need improvement.
- This does not really apply to me. I was working full time - 20 years - in the accounting field - was enrolled at Roosevelt University - took Accounting 102 to transfer.
- My sons and I - both former Harper College students - feel fortunate to be in the district. They both felt their experience and quality education received at Harper matched or exceeded the 4-year schools they attended after Harper - one DePaul, the other at Northeastern.
- Some of your evening instructors spend too much time talking about themselves when they should be teaching.
- The Accounting Course that I took - I have not completed - so I could not answer fully all of your questions.
- My teacher, Mr. Caeti, for Accounting/203 was very knowledgeable and helped me in an area that otherwise may have been difficult for me.
- I appreciate the fact that Harper offered so many of the classes I needed to sit for the exam.
- I took calculus and analytical geometry to lighten my course load at school - I attend Northeast Missouri State University. None of the other questions apply to me.
- I am sorry but if you check your records further you will find that I dropped this class without having attended.
- I took the Principles I class so that I can transfer the credit to Indiana University. I attended Harper College during my summer break from the university.
- Mr. Danis was the best instructor I have ever had. Also, the accounting reviews that are held before exams are a great way to prepare. I thoroughly enjoyed my time at Harper and if I did not have children at home I would have loved to continue for a bachelors degree. Thanks to all faculty!
- I found the courses fairly well taught, and they were helpful in the position I held at the time I took them. However, I was pursuing employment simultaneously outside the accounting field - specifically, pension actuarial work. Given the accounting requirements currently placed on pension plans, Harper's courses have still been of some use to me.
- I felt Harper's instructors were excellent.
- It has been so long - I cannot remember much about the faculty.
- I think Harper College is one of the best community colleges available in all aspects.

ACCOUNTING PROGRAM REVIEW

MAINFRAME DATA: (SPRING 1989 THRU SPRING 1993) Transfer = Major '0202' and took ACC203

(ACCMAIN.XLS) August 1, 1994

CATEGORY	TRAN MAJOR		AIDE MAJOR		ALL ACC MAJOR	
TOTAL	Total	Pct	Total	Pct	Total	Pct
	126		307		433	
GENDER	Total	Pct	Total	Pct	Total	Pct
Male	70	55.6%	95	30.9%	165	38.1%
Female	56	44.4%	212	69.1%	268	61.9%
Unknown	0	0.0%	0	0.0%	0	0.0%
AGE	Total	Pct	Total	Pct	Total	Pct
18-20	78	63.4%	96	32.0%	174	41.1%
21-25	20	16.3%	72	24.0%	92	21.7%
26-45	23	18.7%	121	40.3%	144	34.0%
Over 45	2	1.6%	11	3.7%	13	3.1%
Unknown	1	0.8%	0	0.0%	1	0.2%
Average	22.0		26.4		25.1	
INTENT	Total	Pct	Total	Pct	Total	Pct
Future Job	18	15.1%	63	23.0%	81	20.6%
Improve Job Skills	13	10.9%	63	23.0%	76	19.3%
Explore Courses	12	10.1%	21	7.7%	33	8.4%
Prepare for Transfer	63	52.9%	94	34.3%	157	39.9%
Review Basic Skills	0	0.0%	3	1.1%	3	0.8%
Personal Interest	4	3.4%	17	6.2%	21	5.3%
Other Intent	9	7.6%	13	4.7%	22	5.6%
Unknown	7	5.6%	33	10.7%	40	9.2%
HIGH SCHOOL RANK	Total	Pct	Total	Pct	Total	Pct
1st Quarter	45	46.4%	91	40.4%	136	42.2%
2nd Quarter	35	36.1%	84	37.3%	119	37.0%
3rd Quarter	13	13.4%	45	20.0%	58	18.0%
4th Quarter	4	4.1%	5	2.2%	9	2.8%
Unknown	29	23.0%	82	26.7%	111	25.6%
SEMESTER	Total	Pct	Total	Pct	Total	Pct
First Semester Only	8	7.4%	81	29.6%	89	23.3%
Reg. Foll. Semester Same Yr.	3	2.8%	25	9.1%	28	7.3%
Registered Following Year	15	13.9%	30	10.9%	45	11.8%
Registered 3 Years	19	17.6%	21	7.7%	40	10.5%
Registered 4 Years	16	14.8%	11	4.0%	27	7.1%
Registered 5 Years	5	4.6%	13	4.7%	18	4.7%
Registered 6 Years	9	8.3%	14	5.1%	23	6.0%
Registered 7 Years	6	5.6%	7	2.6%	13	3.4%
Registered 8 Years	3	2.8%	4	1.5%	7	1.8%
Registered More than 8 Years	24	22.2%	68	24.8%	92	24.1%

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ACCOUNTING PROGRAM REVIEW

MAINFRAME DATA: (SPRING 1989 THRU SPRING 1993) Transfer = Major '0202' and took ACC203

(ACCMAIN.XLS) August 1, 1994

CATEGORY	ACCOUNTING MAJOR DEMOGRAPHICS					
	TRAN MAJOR		AIDE MAJOR		ALL ACC MAJOR	
TYPE OF MAJOR	Total	Pct	Total	Pct	Total	Pct
Transfer Majors	126	100.0%	0	0.0%	126	29.1%
Career Majors	0	0.0%	307	100.0%	307	70.9%
Adult Education	0	0.0%	0	0.0%	0	0.0%
ACT SCORES	Total	Pct	Total	Pct	Total	Pct
11 & Under	1	2.5%	4	13.3%	5	7.1%
12-14	5	12.5%	5	16.7%	10	14.3%
15-17	2	5.0%	3	10.0%	5	7.1%
18-20	10	25.0%	4	13.3%	14	20.0%
21-23	10	25.0%	7	23.3%	17	24.3%
24 & Over	12	30.0%	7	23.3%	19	27.1%
Average	20.8		18.5		19.8	
CUMULATIVE GPA	Total	Pct	Total	Pct	Total	Pct
3.50 & above	31	25.8%	128	42.5%	159	37.8%
3.00 - 3.49	48	40.0%	64	21.3%	112	26.6%
2.50 - 2.99	16	13.3%	27	9.0%	43	10.2%
2.00 - 2.49	18	15.0%	36	12.0%	54	12.8%
1.50 - 1.99	4	3.3%	16	5.3%	20	4.8%
Under 1.50	3	2.5%	30	10.0%	33	7.8%
Average	3.04		2.68		2.78	
ATHLETIC CODE	Total	Pct	Total	Pct	Total	Pct
Yes	4	3.2%	1	0.3%	5	1.2%
DISABILITY CODE	Total	Pct	Total	Pct	Total	Pct
Yes	7	5.6%	38	12.4%	45	10.4%
ETHNIC GROUP	Total	Pct	Total	Pct	Total	Pct
Asian, Pacific Is.	4	3.3%	21	7.1%	25	6.0%
American Indian	0	0.0%	1	0.3%	1	0.2%
Black American	0	0.0%	12	4.1%	12	2.9%
Hispanic American	2	1.7%	9	3.0%	11	2.6%
Other Minority	0	0.0%	1	0.3%	1	0.2%
White American	114	95.0%	249	84.1%	363	87.3%
Foreign Student	0	0.0%	3	1.0%	3	0.7%
Refused or Unknown	6	4.8%	11	3.6%	17	3.9%

ACCOUNTING PROGRAM REVIEW

MAINFRAME DATA: (SPRING 1989 THRU SPRING 1993) Transfer = Major '0202' and took ACC203

(ACCMAIN.XLS) August 1, 1994

CATEGORY	ACCOUNTING MAJOR DEMOGRAPHICS					
	TRAN MAJOR		AIDE MAJOR		ALL ACC MAJOR	
DEGREE OBJECTIVE	**Total**	**Pct**	**Total**	**Pct**	**Total**	**Pct**
Degree	64	62.7%	89	37.1%	153	44.7%
Certificate	2	2.0%	27	11.3%	29	8.5%
No Degree	36	35.3%	124	51.7%	160	46.8%
Unknown	24	19.0%	67	21.8%	91	21.0%
DEGREE EARNED	**Total**	**Pct**	**Total**	**Pct**	**Total**	**Pct**
Yes	58	46.0%	31	10.1%	89	20.6%
No	68	54.0%	276	89.9%	344	79.4%
PREVIOUS COLLEGE	**Total**	**Pct**	**Total**	**Pct**	**Total**	**Pct**
Transfer from 4 Year School	32	25.4%	45	14.7%	77	17.8%
Transfer from 2 Year School	20	15.9%	35	11.4%	55	12.7%

APPENDIX

- Survey Instrument

FOLLOW-UP SURVEY OF ACCOUNTING STUDENTS

1- What was your enrollment goal when you entered the Accounting Aide Program at Harper College? Check (x) one.

_____ A. To take a few courses
_____ B. To earn a certificate in accounting
_____ C. To earn an associate degree in accounting

2- What was your expected outcome as a result of enrolling in the Accounting Aide Program at Harper College? Check (x) one.

_____ A. To take accounting courses as an elective or for general interest.
_____ B. To upgrade my skills in my present job situation.
_____ C. To prepare myself to get a job in the accounting field.
_____ D. To prepare myself to transfer to a baccalaureate program in accounting.

3- Were you employed full time in your first job after leaving Harper? Please check (x) your wage rate.

_____ A. Under $10,000 per year or $4.81 per hour
_____ B. $10,000 - $19,999 per year or $ 4.82 - $ 9.61 per hour
_____ C. $20,000 - $29,999 per year or $ 9.62 - $14.41 per hour
_____ D. $30,000 - $39,999 per year or $14.42 - $19.21 per hour
_____ E. $40,000 - $49,999 per year or $19.22 - $24.04 per hour
_____ F. Over $50,000 per year or $24.04 per hour

4- If you were employed part time in your first job after leaving Harper, please check (x) your wage rate.

_____ A. Under $4.81 per hour
_____ B. $ 4.82 - $ 9.61 per hour
_____ C. $ 9.62 - $14.41 per hour
_____ D. $14.42 - $19.22 per hour
_____ E. $19.23 - $24.04 per hour
_____ F. Over $24.04 per hour

5- What is your current situation? Check (x) one.

_____ A. Employed full time
_____ B. Employed part time
_____ C. Enrolled in college - not employed
_____ D. Not employed but searching for employment
_____ E. Not employed - raising a family
_____ F. Not employed by choice for another reason

6- *If you are currently employed full time, please check (x) your annual salary.*

_____ A. *Under $10,000 per year or under $4.81 per hour*
_____ B. *$10,000 - $19,999 per year or $ 4.82 - $ 9.61 per hour*
_____ C. *$20,000 - $29,999 per year or $ 9.62 - $14.41 per hour*
_____ D. *$30,000 - $39,999 per year or $14.42 - $19.21 per hour*
_____ E. *$40,000 - $49,999 per year or $19.22 - $24.04 per hour*
_____ F. *Over $50,000 per year or $24.04 per hour*

7- *If you are employed part time - why? Check (x) one.*

_____ A. *Prefer part time at this time in my life.*
_____ B. *Would prefer full time but working part time was the only way to remain in my field.*
_____ C. *Would prefer full time but the only acceptable full-time jobs were too far away.*
_____ D. *Would prefer full time but no acceptable full-time jobs were available. What made them unacceptable?*_____
_____
_____

8- *If you are currently employed part time, please check (x) your wage rate.*

_____ A. *Under $4.81 per hour*
_____ B. *$ 4.82 - $ 9.61 per hour*
_____ C. *$ 9.62 - $14.41 per hour*
_____ D. *$14.42 - $19.21 per hour*
_____ E. *$19.22 - $24.04 per hour*
_____ F. *Over $24.04 per hour*

9- *Where are you now employed? Check (x) one.*

_____ A. *In Harper's District*
_____ B. *Surrounding suburbs*
_____ C. *Downtown Chicago*
_____ D. *Farther away suburbs*
_____ E. *40-100 miles away in Illinois*
_____ F. *More than 100 miles away in Illinois*
_____ G. *Out-of-State*

10- *Did you work in the field of accounting while attending Harper College? Check (x) one.*

_____ A. *Yes, a full-time job*
_____ B. *Yes, a part-time job*
_____ C. *No, but I worked in another field*
_____ D. *No, I did not work*

11- What did you do immediately after leaving Harper? Check (x) one.

_____ A. Took a job with the same company for which I was working while still at Harper College.
_____ B. Took a job in the accounting field.
_____ C. Took a job out of the accounting field.
_____ D. Continued my education at another college.
_____ E. Other - specify _____

_____

_____

12- If employed upon leaving Harper College, what was your starting job title?_____ Year began job_____

13- What area is this job title in? Check (x) one.

_____ A. Accounts Payable
_____ B. Accounts Receivable
_____ C. Accounting Trainee
_____ D. Bookkeeper
_____ E. Accounting Operations Analyst
_____ F. Accounting Assistant
_____ G. Other - specify_____

14- How related is your current job to your major at Harper? Check (x) one.

_____ A. Identical
_____ B. Closely related
_____ C. Somewhat related
_____ D. Not related

15- If your current job is not related to your major at Harper College, why not? Check (x) one.

_____ A. Found a job I enjoy more.
_____ B. Found a job which pays more.
_____ C. Found a job which is closer to home.
_____ D. Other reason for employment in a job unrelated to major at Harper - _____

_____

_____

16- Have you attended college since leaving Harper College? Check (x) one.

_____ A. No
_____ B. Took a few courses but not now enrolled.
Major_____ College_____
_____ C. Now enrolled, working on a bachelor's degree.
Major_____ College_____
_____ D. Have achieved a bachelors degree.
Major_____ College_____

17- *If you have attended another college since leaving Harper, have you had any difficulties transferring? Check (x) all that apply.*

_____ *A. No problems*

_____ *B. Was not able to transfer some credit hours earned in Accounting at Harper. Which ones and why?* _____

_____

_____

_____ *C. Was not able to transfer some credit hours earned in Accounting at Harper toward a business major. Which ones and why?* _____

_____

_____

_____ *D. Was not prepared for some business courses because I lacked certain accounting knowledge or skills I should have learned at Harper. Which ones?* _____

_____

_____

_____ *E. Other problems in transferring - specify -* _____

_____

_____

18- *How did the accounting courses and program at Harper College help you in your present job situation? Check (x) all those appropriate.*

_____ *A. They helped me get my present job - specify how -* _____

_____

_____

_____ *B. They helped me perform better on my present job - specify how*

_____

_____

_____

_____ *C. They have not had any effect on my job or educational situation*

_____ *D. They have helped me in my present educational situation - specify*

_____

_____

_____

_____ *E. Question is not applicable.*

19- *If you are now employed in the accounting field, please indicate the computer software packages you use. Check (x) the appropriate column for each software used.*

		Frequency of Use		
Software Package Type	*Specific Software and Version Used*	*Often*	*Occasionally*	*Never*
A. General Ledger	_____	_____	_____	_____
B. Word Processing	_____	_____	_____	_____
C. Spread Sheet	_____	_____	_____	_____
D. Payroll	_____	_____	_____	_____
E. Other - specify				
_____	_____	_____	_____	_____

20- *If you are now employed in the accounting field, please indicate how well prepared you were to use the computer software packages by Harper. Check (x) the appropriate column for each software used. Leave blank if you never use package.*

		Degree of Preparation		
Software Package Type	*Specific Software and Version Used*	*Very Well*	*Satis-Factory*	*Unsatis Factory*
A. General Ledger	_____	_____	_____	_____
B. Word Processing	_____	_____	_____	_____
C. Spread Sheet	_____	_____	_____	_____
D. Payrolld	_____	_____	_____	_____
E. Other - specify				
_____	_____	_____	_____	_____

21- *Rate the value to you of each of the following Accounting Courses either on your present job or in the college you are now attending. Check (x) one column for each course.*

Course	*Title*	*Of Value*	*Of No Value*	*Didn't Take Course*
A. ACC/101	*Prin. of Acct. Theory I*	_____	_____	_____
B. ACC/102	*Prin. of Acct. Theory II*	_____	_____	_____
C. ACC/155	*Tax and Payroll Accounting*	_____	_____	_____
D. ACC/156	*Survey of Accounting*	_____	_____	_____
E. ACC/157	*Survey of Business Law*	_____	_____	_____
F. ACC/201	*Intermediate Acct. I*	_____	_____	_____
G. ACC/202	*Intermediate Acct. II*	_____	_____	_____
H. ACC/203	*Intro. Cost Accounting*	_____	_____	_____
I. ACC/211	*Business Law I*	_____	_____	_____
J. ACC/212	*Business Law II*	_____	_____	_____
K. ACC/213	*Legal Environ. of Business*	_____	_____	_____
L. ACC/250	*Income Tax Accounting*	_____	_____	_____
M. ACC/251	*Advanced Tax Accounting*	_____	_____	_____
N. ACC/253	*Advanced Accounting*	_____	_____	_____
O. ACC/254	*Auditing*	_____	_____	_____

22- *Rate the faculty who taught various Accounting Courses in which you were enrolled. Do not rate the courses you did not take.*

Course	Title	FACULTY RATING: Out Standing	Good	Border Line	Unsatis-factory
A. ACC/101	Prin. of Acct. Theory I				
B. ACC/102	Prin. of Acct. Theory II				
C. ACC/155	Tax and Payroll Acct.				
D. ACC/156	Survey of Accounting				
E. ACC/157	Survey of Business Law				
F. ACC/201	Intermediate Acct. I				
G. ACC/202	Intermediate Acct. II				
H. ACC/203	Intro. Cost Accounting				
I. ACC/211	Business Law I				
J. ACC/212	Business Law II				
K. ACC/213	Legal Environ. of Business				
L. ACC/250	Income Tax Accounting				
M. ACC/251	Advanced Tax Accounting				
N. ACC/253	Advanced Accounting				
O. ACC/254	Auditing				

23- *What has been your experience with the CPA exam? Check (x) the one appropriate response.*

_____ A. *I am not contemplating sitting for the CPA exam at this time.*
_____ B. *I am contemplating sitting for the CPA exam soon.*
_____ C. *I have sat for the CPA exam, but failed.*
_____ D. *I have sat for the CPA exam and passed.*

24- *If you sat for the CPA exam, how well prepared were you? Check (x) one.*

_____ A. *Very well prepared*
_____ B. *Well prepared*
_____ C. *Not well prepared in the following areas - specify -* _____

_____
_____
_____

25- *Please make any specific comments that you wish about the faculty, the courses or the relevance of the curriculum.* _____

_____
_____
_____
_____
_____

THANK YOU *for taking the time to complete this survey. Your feedback is very important to Harper College.*

Operational Staff:

Janice A. Cook, Administrative Secretary
Cal Meltesen, Research Analyst
Karla Hill, Research Clerk
Donna Woodruff, Clerk
Susannah Swift, Clerk

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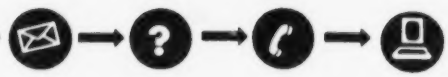
and
Research



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